

APPENDICES

APPENDIX A

REPORT OF THE JOINT CAPITAL PLANNING COMMITTEE

APRIL 7, 2005

Why Capital Planning?

The Joint Capital Planning Committee (JCPC), comprised of two representatives each from the Select Board, School Committee, Jones Library Board of Trustees, and Finance Committee, advises the Town Manager, Finance Committee, and Town Meeting on the capital needs of the Town. It was organized in 1992 as the Town began to recover from the fiscal crisis of the early 1990s. At the same time that the state was experiencing that recession and cutting aid to cities and towns, the Town of Amherst reached its levy limit under Proposition 2 1/2. That milestone meant that the Town no longer had the option of raising whatever taxes were necessary to meet expenditure demands. With state aid reduced and growth of property taxes limited, the Town used reserves and unexpended capital appropriations totaling nearly \$15 million to balance three years of operating budgets. Capital needs were so neglected that departments had equipment that did not work; building maintenance and repairs fell far behind. It has taken over ten years of careful planning and management to get equipment on regular replacement schedules and buildings free of some of the health and safety problems that arose from failure to keep up those facilities during that period.

The last several years have been a reminder that there are economic ups and downs. Many cities and towns, including Amherst, are now faced with the need to meet increasing operating expenses, satisfy capital needs, and rebuild reserves. These three objectives can conflict.

Sources of Funds

Funds for the recommended Five Year Capital Plan will come from the same sources as before: property taxes, enterprise and other special purpose funds of the Town, and grant or aid funds from the federal and state governments. The plan assumes commitment of 10% of the local property tax levy each year, as have earlier capital plans. Use of this portion of the levy along with the other resources has proved to be enough, or almost enough, to keep up with renovation and maintenance of existing buildings, and also equipment replacement, but not enough to cover significant new projects. In FY 05, JCPC agreed to reallocate \$166,509 of property tax support from the capital plan and to forego use of any money from the \$2 million override for capital in order to increase support of operating budgets. In the previous year, FY 04, JCPC also agreed to reallocate money for operating purposes. In this case, \$124,467 went to the elementary schools budget.

For development of the updated capital plan, JCPC recommends that funding targets should be established as follows:

- FY 06: No capital funds should be reallocated to operating budgets except for the 10% of the \$2 million override that would normally be used for capital spending.
- FY 07 – 09: Beginning in FY 07, 10% (\$200,000) of the \$2 million general override approved by voters in 2004 (phased in during FY 05 and FY 06) should be available for capital spending.

Prioritization of Capital Needs

Successful capital planning facilitates postponing some capital expenditures in favor of others as part of the planning process. In March 2005, JCPC voted unanimously to adopt the following guidelines for prioritizing capital projects. The guidelines themselves are not necessarily listed in priority order:

- Imminent threat to health and safety of citizens, employees or property (police cruisers and radios, SCBA self contained breathing apparatus);
- Maintenance and improvement of capital assets (major repairs of buildings, replacement of vehicles and equipment, park and play area renovations);
- Requirement of state or federal law (asbestos cleanup program mandated by federal law in 1986, removal of gas tanks, etc);
- Improvement of the infrastructure (streets and sidewalks, water and sewer programs);
- Improvement/maintenance of productivity (equipment replacement, computer hardware / software);

APPENDIX A**REPORT OF THE JOINT CAPITAL PLANNING COMMITTEE**

- Improvement of an overburdened situation (Town Hall renovations, cemetery expansion program);
- Newly identified need (recreation fields); and
- Priority assigned by Department (Very High, High, Medium, Low).

The Recommended Capital Plan – A One Year Budget, A Five Year Plan

The General Fund Five Year Capital Plan for FY 05 – 09 includes voted appropriations from FY 05, a proposed budget for FY 06, and a prioritized plan of capital investment possible with projected available revenues for the period FY 07 – 09. The total capital budget in any fiscal year is comprised of direct cash expenditures for capital items, debt service (interest and principal) on all prior bonded expenditures, and debt service on any new authorized and issued bonds, if any. The plan is organized into three categories of projects: major equipment (vehicles, technology, etc.), building needs, and facilities needs (road maintenance, parks, open space, etc.). It incorporates recommendations developed by the Community Preservation Act (CPA) Committee for eligible community housing, open space, historic preservation, and recreation projects funded from the local voter-approved 1% property tax CPA surcharge and matching state funds. JCPC appreciates the CPA Committee's cooperation and coordination of their recommendations to allow presentation of the entire Capital Plan at the Annual Town Meeting.

Proposals for capital plan funding exceeded available revenues by over \$1 million. In order to construct a capital plan balanced with projected revenues, some capital recommendations were reduced in amount, many were deferred to later years, and many were eliminated altogether and placed onto an "unfunded" list for reconsideration in future years. Recommendations for FY 06 funding total \$2,674,800 from all funding sources and include the following:

Equipment

JCPC recommends a total \$831,400 for equipment items. Of this total, Chapter 90 state grants will fund \$125,000, ambulance receipts would fund \$91,000 and taxation would fund the remaining \$615,400. Town and library computer equipment replacement is recommended for \$162,000. Other technology-related items recommended include new ambulance patient care and billing software for \$66,000 funded by ambulance receipts and \$17,000 for Geographic Information Systems (GIS) database development.

JCPC recommends \$120,000 for the annual replacement of four police cruisers. The fleet totals 18 vehicles, including 12 marked units. Replacement of 4 vehicles per year has been the practice for approximately the past 15 years. \$50,757 is recommended to purchase and upgrade the Public Safety Communications Center's microwave system that functions as the primary Police / Fire / EMS communications frequency. This would replace 10-12 year old equipment at the end of its useful life. Fire equipment includes \$25,000 for a V-6 automobile for an assistant chief primarily assigned to EMS duties with recommended funding to come from ambulance receipts and \$20,000 for the first of two stages of rehab/repair of a 1995 pumper used by the volunteer force. The FY 07 schedule includes an additional \$20,000 to complete the rehab of the pumper.

A replacement 18-yard dump/sander truck is recommended for Public Works for \$180,000, funded with a combination of \$125,000 from Chapter 90 and \$55,000 from taxation. This larger truck will be needed when the Town assumes plowing responsibilities from the state on South Pleasant Street beginning in the winter of 2006-2007.

Recommended School equipment items total \$241,400, including \$171,400 for computer equipment, \$60,000 for a bus, and \$10,000 for maintenance equipment.

Buildings

JCPC recommends a total of \$786,600 for building repairs and renovations. Community Preservation Act (CPA) receipts support \$50,000 for engineering services related to masonry restoration at Town Hall and \$155,000 for an affordable housing project in coordination with the Amherst Housing Authority for acquisition of property and/or site development costs (architectural/engineering/legal) for a property on Main Street. This property would be developed to create 10-14 units of affordable rental housing. Both of these projects were recommended by the CPA Committee. \$25,000 is recommended to repair the worst section of roof at the Bangs Community Center above the LSSE offices. Replacement of the remainder of the roof (\$200,000) is requested in FY 07.

APPENDIX A

REPORT OF THE JOINT CAPITAL PLANNING COMMITTEE

\$14,600 is recommended for a 10% local match for facility improvements to the Central and North Fire Stations to be funded with a pending \$146,000 FEMA grant. \$200,000 from ambulance receipts for design services related to construction of a new Fire Station is also recommended. Fire station design funding is requested as a "placeholder" from FY 06 funds, but JCPC does not recommend an appropriation be voted until this fall, pending submittal of recommendations to the Select Board later this year from the Fire Station Study Committee.

JCPC recommends \$341,000 to repair/upgrade the HVAC system at the Police Station. This project is critical for air quality and other reasons and has an estimated five year payback due to installation of more energy-efficient equipment. The work could be staggered and funds authorized over a two year period (FY 06 and FY 07), with \$172,000 requested for FY 06. Public Works recommendations include \$5,000 for ongoing facility improvements at the Garage and \$25,000 for installation of a security system for their facilities (coordinated with additional funding from Water and Sewer Funds). \$10,000 is recommended for an HVAC engineering study for Jones Library. School building projects recommended include \$10,000 for ongoing asbestos removal at all schools, \$20,000 for handicapped access improvements at the East Street School, \$10,000 for an energy management system at Crocker Farm School, \$10,000 for boiler repairs at Fort River School, and \$80,000 for portable classrooms at Marks Meadow School. School officials say enrollment is at a point of exceeding building capacity.

Facilities

A total of \$1,056,800 is recommended for facilities needs, but only \$263,500 is funded via taxation. \$450,000 for road maintenance and repairs is funded by state Chapter 90 funds.

CPA funds are recommended as follows: \$150,000 for West Cemetery historic restoration, \$20,000 for archive/record restoration for Jones Library special collections and the Town Clerk, \$15,000 to support research, planning, and design work necessary to begin the historically-appropriate restoration of the landscape of the Dickinson Museum properties, and \$7,500 for interpretive brochures about people and places in Amherst's history. \$100,800 is recommended in the open space category for the Town's 20% estimated match to acquire with the state an Agricultural Preservation Restriction (APR) for an approximate 36-acre parcel, mostly farmland, for sale in North Amherst near Pine Street and North Pleasant Street. The CPA Committee also recommends \$50,000 in additional funding to complete the Plum Brook Recreation Fields project plus the CPA's 2/3 share for the first of 10 years' anticipated debt service (\$46,332) on a \$500,000 bond issue previously authorized by Town Meeting for the project. JCPC also recommends appropriation of the remaining \$57,500 balance of the Brickyard Conservation Area state grant to complete the Plum Brook Recreation Fields project.

Taxation-funded recommendations include the following: \$2,000 each for replacement of playground fall-safe material underneath equipment at Groff Park and War Memorial play structures, \$5,000 for National Historic register research related to proposed road improvements at South Amherst Village/Common, \$50,000 for an assessors project for a complete discovery, listing, and valuation of all personal property. This would be done for the first time in over 20 years and has the potential to generate over \$200,000 in new growth to the FY 06 tax levy based upon comparable projects done in other communities. A related project totals \$82,000 to assist with the triennial revaluation of all property scheduled for FY 06 and involves analysis work and development of commercial values and upgrades to the assessors database software. New growth would also be generated from this project and free the assessors to spend sufficient time on inspections, building permit updates, sales analysis, and land analysis. JCPC recommends \$65,000 for "placeholder" funds for partial costs for preparing a Master Plan, but does not recommend an appropriation be voted until this fall after cost estimates are received. A scope of services for a Master Plan is under development funded by \$20,000 voted at the November 2004 special town meeting and will provide guidance on the ultimate scope and cost of preparing a Master Plan.

Key Capital Planning Issues Going Forward

The Town faces a number of fiscal challenges in the years ahead. Double-digit annual growth in employee health insurance costs, state aid increases likely to be much more modest than those received by the Town in the 1990's, and caps on local revenue threaten the ability of the Town to sustain both the operating and capital budgets. While striving to adequately fund Town, School, and Library services, the Town must eliminate its reliance on dwindling reserves to balance the budget. The FY 05 budget relied on over a \$2 million drawdown of reserves. The Five Year Capital Plan identifies several major projects on the horizon. As early as next spring, a recommendation to authorize borrowing for a new Fire Station may be brought forward. A Fire Station Study Committee will be forwarding options and recommendations to the Select Board later this year. Major renovations are needed at both Wildwood and Fort River Schools as both buildings approach their 40th year of use. A new Massachusetts School Building Authority (MSBA) has been created and will be providing financing for new projects as early as FY 08, albeit at reduced levels from the old school construction program. Many other projects large and small will compete for scarce resources.

APPENDIX A

REPORT OF THE JOINT CAPITAL PLANNING COMMITTEE

JOINT CAPITAL PLANNING COMMITTEE

Robie Hubley, Select Board
Gerald Weiss, Select Board
Elaine Brighty, School Committee
Alisa Brewer, School Committee
Anita Page, Jones Library Trustees

Kay Moran, Finance Committee
Alice Carlozzi, Finance Committee
Molly Turner, Jones Library Trustees

Staff Liaison: John Musante, Finance Director/Treasurer

APPENDIX A

**General Fund Five Year Capital Plan
Fiscal Years 2005 – 2009**

	FY 05	FY 06	FY 07	FY 08	FY 09	Total	Unfunded List
10% of Levy	2,666,366	3,029,554	3,140,293	3,253,800	3,370,145	15,460,158	
Less Current Debt	(1,383,650)	(1,376,937)	(1,173,636)	(889,326)	(701,601)	(5,525,150)	
Less Proposed Debt	(57,095)	(296,097)	(222,602)	(303,870)	(631,125)	(1,510,789)	
Total Taxes Available	1,225,621	1,356,520	1,744,055	2,060,605	2,037,419	8,424,219	
CPAC Funds	145,000	594,632	334,999	321,166	342,332	1,738,129	
Other Available Funds	-	-	-	-	-	-	
Grants	-	57,500	-	-	-	57,500	
Borrowing	600,000	-	4,700,000	4,500,000	750,000	10,550,000	
Chapter 90	400,000	575,000	545,000	545,000	545,000	2,610,000	
Ambulance	130,000	291,000	240,500	236,469	410,521	1,308,490	
Total Available For Capital	2,500,621	2,874,652	7,564,554	7,663,239	4,085,272	24,688,337	
Total Equipment	944,400	831,400	1,458,700	1,654,000	1,657,000	6,545,500	
Total Buildings	293,000	786,600	5,268,000	4,992,500	401,500	11,741,600	
Total Facilities	1,125,000	1,056,800	876,000	997,000	2,063,500	6,118,300	
Total Grant Funded Projects	40,000	-	-	-	-	40,000	
Total Before Reimbursement	2,402,400	2,674,800	7,602,700	7,643,500	4,122,000	24,445,400	
Less Grant Funded Projects	(40,000)	-	-	-	-	(40,000)	
Total Requests	2,362,400	2,674,800	7,602,700	7,643,500	4,122,000	24,405,400	
Requests (over) / under available capital funds	138,221	199,852	(38,146)	19,739	(36,728)	282,937	
		-	-	-	-	-	
Less: to Operating Budget	(166,408)	0	0	0	0	(166,408)	
Less: 10% \$2M Override	0	(200,000)	0	0	0	(200,000)	
Recommendations	(28,188)	(148)	(38,146)	19,739	(36,728)	(83,471)	880,300
(over) / under available capital funds							

APPENDIX A

GENERAL FUND CAPITAL PROGRAM - EQUIPMENT

Fiscal Years 2005 – 2009

	FY 05	FY 06	FY 07	FY 08	FY 09	TOTAL	Unfunded List
EQUIPMENT:							
General Government							
Photocopiers			17,700	12,000	45,000	74,700	
Information Systems	131,000	220,000	139,000	137,000	123,000	750,000	
Information Systems			63,000	70,000			
Internal Vault Reconstruction				300,000		300,000	
Electronic Voting Machines			80,000			80,000	
Postage Machine			30,000			30,000	
Total	131,000	220,000	329,700	519,000	168,000	1,234,700	
Police							
Cruisers	116,000	120,000	120,000	124,000	124,000	604,000	
Transport Vehicle				50,000		50,000	
						-	
Total	116,000	120,000	120,000	174,000	124,000	654,000	
Communications Center							
Communications System			200,000			200,000	
Microwave System Upgrade/Replace		50,757				50,757	
						-	
Fire							
Ambulance			170,000		180,000	350,000	
Chiefs' Vehicles(4WD)	25,000	25,000		25,000	25,000	100,000	
Shift Supervisor Vehicle (new)			35,000			35,000	
Breathing Apparatus				156,000		156,000	
Pumper					310,000	310,000	
Pumper Rehab		20,000	20,000			40,000	
Aerial Ladder Refurbish				50,000		50,000	
Pickup Truck					35,000	35,000	
Van (Used)					18,000	18,000	
Building Furnishings				15,000	15,000	30,000	
Protective Gear			15,000	44,000	86,000	145,000	
Heavy Rescue Truck	110,000					110,000	
Total	135,000	45,000	240,000	290,000	669,000	1,379,000	
Public Works							
Dump Truck	55,000			55,000		110,000	
Backhoe/Front End Loader					95,000	95,000	
Pickup Trucks	45,000		45,000	90,000	45,000	225,000	
Sidewalk Snow Plow					85,000	85,000	
Riding Mowers	9,000		12,000			21,000	
One Ton Dump 4x4 Plow			78,000			78,000	
Small Bucket Truck					65,000	65,000	
Test Equipment & Welder	10,000					10,000	
2 Ton Roller			20,000			20,000	
Dump/Sander Truck		180,000	95,000	95,000		370,000	
Vehicle Washer	90,000					90,000	
Total	209,000	180,000	250,000	240,000	290,000	1,169,000	

APPENDIX A

GENERAL FUND CAPITAL PROGRAM - EQUIPMENT
Fiscal Years 2005 – 2009

	FY 05	FY 06	FY 07	FY 08	FY 09	TOTAL	Unfunded List
EQUIPMENT:							
Conservation							
Pickup Truck				25,000		25,000	
Mower Deck/Brush Hog/Wood Chipper				10,000		10,000	
Total	-	-	-	35,000	-	35,000	
Building Maintenance							
Maintenance used pickup				5,000	5,000	10,000	
Total	-	-	-	5,000	5,000	10,000	
Library							
Delivery Van				25,000		25,000	
Computers	20,000	20,000	23,000	25,000	25,000	113,000	
Information Technology Upgrade	50,000					50,000	
C/W MARS Upgrade						-	
Computer Catalog and Internet Access						-	
LAN Expansion						-	
Copier/printer/scanner	5,000	5,000				10,000	
New Phone System						-	
Total	75,000	25,000	23,000	50,000	25,000	198,000	
Schools		10,000				10,000	31,800
Buses		60,000	63,000	66,000	69,000	258,000	
SPED Vans	40,000			60,000	64,000	164,000	
Dump Truck						-	
Pickup Truck			40,000		30,000	40,000	
Furniture	25,000				20,000	45,000	
Backup Generators (FR & WW)				40,000		40,000	
Phone Upgrade						-	
Copiers	18,000		18,000		18,000	54,000	
Lawn Mowers						-	
Computers	195,400	171,400	175,000	175,000	175,000	891,800	
Total	278,400	241,400	296,000	341,000	376,000	1,502,800	
TOTAL EQUIPMENT	944,400	831,400	1,458,700	1,654,000	1,657,000	6,545,500	31,800
Less Chapter 90		125,000	95,000	95,000	95,000	410,000	
Less Grants						-	
Less Ambulance	130,000	91,000	170,000		180,000	571,000	
TOTAL TAX SUPPORTED EQUIPME	814,400	615,400	1,193,700	1,559,000	1,382,000	5,564,500	

APPENDIX A

GENERAL FUND CAPITAL PROGRAM - BUILDINGS
Fiscal Years 2005 – 2009

	FY 05	FY 06	FY 07	FY 08	FY 09	TOTAL	Unfunded List
MUNICIPAL BUILDINGS:							
Town Hall							
Roof Repair						-	
Resurface Parking Lot					35,000	35,000	
Exterior Maintenance		50,000		275,000		325,000	
Interior Maintenance					25,000	25,000	
Bangs Community Center							
HVAC (computerized)					200,000	200,000	
Roof Replacement		25,000	200,000			225,000	
Interior Maintenance				25,000	55,000	80,000	
North Amherst School							
Exterior Maintenance						-	
Interior Maintenance			19,000			19,000	
Paving				8,500		8,500	
Child Care Facility							
Interior Maintenance	13,500			14,500		28,000	
Exterior Maintenance			7,500			7,500	
Paving				9,500		9,500	
Munson Library							
HVAC	19,000					19,000	
Windows				40,000		40,000	
Exterior Maintenance			5,000			5,000	
North Amherst Library/Village Center					30,000	30,000	350,000
Fire Stations							
Design/Construction-South		200,000	4,700,000			4,900,000	
North Station Repairs			20,000			20,000	100,000
Generators & Station Upgrades		14,600				14,600	
Police Station							
Interior Maintenance				35,000		35,000	
HVAC	30,000	172,000	150,000			352,000	
Exterior Maintenance				35,000		35,000	
Electrical			15,000			15,000	
Public Works Facility							
Renovations	5,000	5,000	5,000	5,000	5,000	25,000	
Security System		25,000				25,000	
Conservation Building						-	
Hitchcock Center			15,000			15,000	40,000
Affordable Housing	50,000	155,000				205,000	

APPENDIX A

GENERAL FUND CAPITAL PROGRAM - BUILDINGS
Fiscal Years 2005 – 2009

	FY 05	FY 06	FY 07	FY 08	FY 09	TOTAL	Unfunded List
MUNICIPAL BUILDINGS:							
Jones Library							
Roof Repairs	5,000		21,500		18,500	45,000	
Exterior Painting	32,000					32,000	
Window Replacement				20,000		20,000	
HVAC improvements		10,000	25,000			35,000	
Carpet	7,500				15,000	22,500	
Book Drops	5,000					5,000	
Audiovisual Shelving					8,000	8,000	
Replacement Chairs / Tables				15,000		15,000	
SCHOOL BUILDINGS:							
Asbestos Removal all Schools	10,000	10,000	10,000	10,000	10,000	50,000	
Feasibility study - district						-	20,000
East Street School		20,000				20,000	
Crocker Farm						-	
Energy Management System		10,000				10,000	
Fort River							
Renovations		10,000	75,000	2,250,000		2,335,000	
Mark's Meadow							
Renovations	41,000					41,000	
Portable Classrooms		80,000				80,000	
Wildwood							
Repave lot						-	35,000
Renovations	75,000			2,250,000		2,325,000	
TOTAL BUILDINGS	293,000	786,600	5,268,000	4,992,500	401,500	11,741,600	545,000
Less CPAC	50,000	205,000				255,000	
Less Grants						-	
Less Ambulance		200,000				200,000	
Less Borrowing			4,700,000	4,500,000		9,200,000	
Total Tax Supported Buildings	243,000	381,600	568,000	492,500	401,500	2,086,600	

APPENDIX A

GENERAL FUND CAPITAL PROGRAM - FACILITIES

Fiscal Years 2005 – 2009

	FY 05	FY 06	FY 07	FY 08	FY 09	TOTAL	Unfunded List
MUNICIPAL FACILITIES:							
Downtown Improvements							
Downtown Improvements(unspecified)					10,000	10,000	10,000
Shade Trees				22,500	12,500	35,000	12,500
Downtown Wayfinding Sign System				20,000	20,000	40,000	20,000
Village Center Design/Improvements				5,000	15,000	20,000	
Village Commons		5,000				5,000	
Street Furniture					15,000	15,000	6,000
National Register Districts			10,000	10,000	10,000	30,000	
Historic Landscape Survey		15,000				15,000	
Other Historic Preservation Projects		27,500				27,500	
Sidewalks/ADA Improvements	600,000				750,000	1,350,000	
Sidewalks			30,000	30,000	30,000	90,000	
Purchase Streetlights			6,000	6,000	6,000	18,000	
Intersection Improvements	10,000					10,000	
Road Maintenance/Improvements	400,000	450,000	450,000	450,000	450,000	2,200,000	
Land Acquisition						-	
APR	95,000	100,800	100,000	100,000	100,000	495,800	
Open Space			50,000	50,000	50,000	150,000	
Cemetery Improvements						-	
West Cemetery	-	150,000	125,000	87,500	50,000	412,500	
North and South Cemeteries				20,000	75,000	95,000	
Parks & Commons						-	
Groff Park						-	
Improvements					225,000	225,000	2,000
Playground Equipment		2,000				2,000	
Set Shop/Pavilion				125,000		125,000	
War Memorial						-	
Playground Equipment/Pathways		2,000				2,000	
Water Fountains - Pool						-	7,000
Mill River						-	
Bath House Roofs & Park Areas					25,000	25,000	
Playground						-	3,000
Resurfacing				26,000	45,000	71,000	
Water Fountains/improve parking signage						-	2,000
Kiwanis Park						-	
Comfort Station (ADA)					130,000	130,000	
						-	

APPENDIX A

GENERAL FUND CAPITAL PROGRAM - FACILITIES

Fiscal Years 2005 – 2009

	FY 05	FY 06	FY 07	FY 08	FY 09	TOTAL	Unfunded List
MUNICIPAL FACILITIES:							
Plum Brook Recreation Area		57,500				57,500	
Field Development		50,000				50,000	
						-	
Sweetser Park				15,000		15,000	
						-	
Town Commons Improvements						-	
Town Common			5,000	25,000		30,000	200,000
						-	
Miscellaneous						-	
Master Plan	20,000	65,000	85,000			170,000	
Commercial appraisals		82,000				82,000	
Personal Property appraisals		50,000				50,000	
						-	
Conservation						-	
Paving Parking Lots			15,000			15,000	
Puffer's Pond Dredging					25,000	25,000	
Pathway accessibility					20,000	20,000	25,000
Trail Bridges				5,000		5,000	
						-	
TOTAL FACILITIES	1,125,000	1,056,800	876,000	997,000	2,063,500	6,118,300	287,500
Less Chapter 90	400,000	450,000	450,000	450,000	450,000	2,200,000	
Less CPAC	95,000	343,300	290,000	277,500	300,000	1,305,800	
Less Grants		57,500				57,500	
Less Borrowing	600,000	-	-	-	750,000	1,350,000	
Total Tax Supported Facilities	30,000	206,000	136,000	269,500	563,500	1,205,000	

APPENDIX B

COMMUNITY PRESERVATION ACT FUNDS AUTHORIZED THRU FY 06 - BY CATEGORY

In 2002, Amherst voters accepted the provisions of Chapter 44B of Massachusetts General Laws, the Community Preservation Act. This legislation allows for the assessment of a surcharge on property taxes, the revenue from which can only be used for conservation, affordable housing, historical preservation and recreation. While the legislation allows a surcharge of up to 3%, voters in Amherst approved a 1% surcharge. By accepting the Act, the Town is eligible, each year, for matching funds of up to 100% from a state established trust fund for the purposes specified in the Act.

One of the requirements of the Act is that at least 10% of each year's funding from all sources (surcharge, state match and interest earned on investments) must be spent or set aside for conservation, affordable housing and historic preservation. There is not a 10% requirement for recreation. If those funds are not spent in a year they are transferred to a Designated Fund Balance for that purpose.

Another requirement of the Act is that a committee be established to make recommendations on spending.

The following report reflects activities to date:

Community Preservation Act Committee FY 06 Recommendations to Town Meeting Funding for Articles 10, 11, 36, and 37			
Recipient	Amounts Previously Voted by TM	FY 06 CPAC Proposal	Descriptions
ARTICLE 10 Historic Preservation	\$79,065	\$242,500	West Cemetery - restoration of 3 key historic zones - \$150k Library and Town archive/record restoration (\$20k/yr x 5) Town Hall masonry engineering specifications for bidding - \$50k Dickinson landscape design and HP Restriction (key view) - \$15k Interpretive brochures for 250 th celebration - \$7.5k
ARTICLE 11 Community Housing	\$313,550	\$155,000	Amherst Housing Authority's Main Street property: for architectural and site plan development, and toward purchase. Supplements the \$75,000 voted previously by TM; Serves as grant aid incentive.
ARTICLE 36 Recreation	\$61,332 (incl. \$46,332 voted previous years)	\$50,000 (\$46,332 carried)	Plum Brook Field restoration – supplement if needed for cost increases (\$46,332 = estimated debt service based on original cost estimate, carried from previous years; not a new recommendation but never obligated)
ARTICLE 37 Open Space	\$327,000	\$100,800	Town's 20% share of Agricultural Preservation Restriction purchase on N.Pleasant / Pine Street, proposed Community Farm
Other	\$2,000	\$0	Mailing, legal notices costs
PreviousTotal	\$782,947		
CPAC Proposal		\$594,632	
Funds available		\$596,083	Note: This funding is a separate fund not tied to the Town budget

TOWN OF AMHERST, MASSACHUSETTS										18-Jul-2005
CPA FUNDS APPROPRIATED / AUTHORIZED TO DATE - BY CATEGORY										
FOR FY	2004	Art	Cat	Project	Housing	Historic	Open Space	Recreation	Other	TOTAL
2004	10/28/2002	STM	8a	HP CPA- Historic Preservation Survey		20,000				
2004	10/28/2002	STM	8a	AH CPA-Amherst Housing Authority	130,000					
2004	10/28/2002	STM	8a	OS CPA- Open Space Property Appraisals			13,000			
2004	10/28/2002	STM	8b	HP CPA-transfer 17,577 to designated HP		17,577				
2004	10/28/2002	STM	8c	OS CPA-APR on 1720 So East street			20,000			
2004	10/28/2002	STM	8d	OS CPA-land purchase Middle Street			60,000			
2004	11/13/2002	STM	8e	RE CPA-Plum Brook Athl Fields/station rd riding Borrowing Authorizatin Only not included in						
Total Appropriated FY04					130,000	37,577	93,000	0	0	260,577
					49.9%	14.4%	35.7%	0.0%	0.0%	100.0%
FOR FY	2005									
2005	4/30/2003	ATM	12	OS A. Rescind motion d Art 8 Middle st land purchase			(60,000)			
2005	4/30/2003	ATM	12	OS B. Simmons Property			60,000			
2005	11/3/2003	STM	15	HP A: Strong House Chimney		40,000				
2005	11/3/2003	STM	15	OS C: APR 143 N. East Hess Property			97,500			
2005	11/3/2003	STM	15	OS D: APR N. East Hart/Murphy Prop			41,500			
2005	11/3/2003	STM	15	OS E: Skate Board park study				15,000		
2005	11/3/2003	STM	15	AH F: Study for establishing Housing Trust Fund	10,000					
2005	11/3/2003	STM	15	AH G: Affordable Housing Tamarack drive	40,550					
2005	11/5/2003	STM	15	HP B: West Cemetery Lights + signs		19,065				
2005	11/12/2003	STM	15	AH H: Amh Housing Auth. 693 Main st	75,000					
2005	11/12/2003	STM	15	AH I: Amh Housing Auth. The Brook	8,000					
2005	11/12/2003	STM	15	ADM J: Administrative expenses					2,000	
2005	4/28/2004	ATM	6	OS Incr art 15C by 95000			95,000			
2005	11/10/2004	STM	17	AH Olympia Drive - affordable Housing Appropriated from HP Reserve FB	50,000	(17,577)				
Total Appropriated FY05					183,550	41,488	234,000	15,000	2,000	476,038
					38.6%	8.7%	49.2%	3.2%	0.4%	100.0%
FOR FY	2006									
2006	4/27/2005	ATM	10a	HP West Cemetery Restoration		150,000				
2006	4/27/2005	ATM	10b	HP Archival Materials Restoration & Conservation		20,000				
2006	4/27/2005	ATM	10c	HP Town Hall Masonry Restoration Design		50,000				
2006	4/27/2005	ATM	10d	HP Dickinson Museum Landscape Design		15,000				
2006	4/27/2005	ATM	10e	HP Intepretive Publications		7,500				
2006	5/2/2005	ATM	11	AH AHA Main Street Housing Project	155,000					
2006	6/20/2005	ATM	36	RE Plum Brook Athletic Fields				50,000		
2006	6/23/2005	ATM	37	OS APR - North Amherst Community Farm			100,800			
2006	6/23/2005	ATM	30	RE Plum Brook Athletic Fields - Debt Service				46,332		
Total Appropriated FY06					155,000	242,500	100,800	96,332	0	594,632
					26.1%	40.8%	17.0%	16.2%	0.0%	100.0%
TOTAL APPROPRIATED THRU FY06					468,550	321,565	427,800	111,332	2,000	1,331,247
% by Category					35.2%	24.2%	32.1%	8.4%	0.2%	100.0%

APPENDIX C**CURRENT LONG-TERM DEBT OBLIGATIONS FY 06 - FY 09**

	Last Payment	Total Principal	Total Interest	Total Cost
GENERAL FUND				
LONG TERM DEBT				
Town Hall Renovations *	FY 16	3,223,000	1,631,722	4,854,722
Police Facility	FY 08	5,104,591	2,731,473	7,836,064
Bangs Community Center	FY 08	685,181	373,228	1,058,409
Land Purchases	FY 08	152,025	84,370	236,395
Jones Library	FY 11	1,025,731	539,032	1,564,763
Wildwood School Roof	FY 13	630,000	102,633	732,633
Sidewalks (2 projects)	FY 07	224,000	12,067	236,067
Streetlights	FY 07	140,000	8,733	148,733
Crocker Farm (1)	FY 19	3,000,000	809,875	3,809,875
Landfill Cell III	FY 06	1,616,919	639,874	2,256,793
Sidewalks (2005)	FY 14	600,000	111,327	711,327
		<u>16,401,447</u>	<u>7,044,334</u>	<u>23,445,781</u>
SHORT TERM DEBT				
Crocker Farm (2)		5,505,000		
Plum Brook Recreation Fields		500,000		
High School Roof		<u>1,000,000</u>		
		<u>1,000,000</u>	<u>-</u>	<u>-</u>
DEBT PAID BY OVERRIDES				
Middle School Roof	FY 05	579,900	133,691	713,591
Regional High School Renovations **	FY 18	<u>17,019,678</u>	<u>9,108,003</u>	<u>26,127,681</u>
		<u>17,599,578</u>	<u>9,241,694</u>	<u>26,841,272</u>
MISCELLANEOUS DEBT OBLIGATIONS				
Temp. Interest/Borrowing costs				
Deferred Teachers Payroll				
TOTAL GENERAL FUND DEBT		<u>35,001,025</u>	<u>16,286,028</u>	<u>50,287,053</u>
ENTERPRISE FUNDS				
LONG TERM DEBT				
WATER FUND				
Atkins Treatment Facility	FY 10	6,994,929	4,699,651	11,694,580
South East St. Water Main	FY 12	<u>724,969</u>	<u>444,369</u>	<u>1,169,338</u>
		<u>7,719,898</u>	<u>5,144,020</u>	<u>12,863,918</u>
SEWER FUND				
Chapel Road Sewer Ext.	FY 14	1,000,000	236,627	1,236,627
Middle Street Extension	FY 13	<u>1,920,000</u>	<u>317,248</u>	<u>2,237,248</u>
		<u>2,920,000</u>	<u>553,875</u>	<u>3,473,875</u>
TRANSPORTATION FUND				
Parking Lot	FY 08	555,655	304,955	860,610
Parking Garage	FY 20	<u>1,000,000</u>	<u>534,825</u>	<u>1,534,825</u>
		<u>1,555,655</u>	<u>839,780</u>	<u>2,395,435</u>
SHORT TERM DEBT				
GOLF FUND				
Irrigation Improvements and Clubhouse	FY 05	<u>250,000</u>		
TOTAL ENTERPRISE FUNDS DEBT		<u>12,195,553</u>	<u>6,537,675</u>	<u>18,733,228</u>
TOTAL DEBT		<u>47,196,578</u>	<u>22,823,703</u>	<u>69,020,281</u>

* Town Hall debt refinanced March 2005, Net present value savings of \$101,904, including \$10,926 in FY 06

** Regional High School Renovations: Please note that the Senior High School Addition/Renovation Debt was refinanced by the district in March 2005 resulting in a savings of over \$800,000. The structure of the refinancing allowed for significant savings to be realized in FY 05, which resulted in one time FY 05 savings to the member towns, including \$222,943 to Amherst. Amherst will reserve the FY 05 savings, which it has already raised and appropriated, to be applied against the FY 06 total debt assessment, thereby reducing the amount to be raised in FY 06.

APPENDIX C

CURRENT LONG-TERM DEBT OBLIGATIONS FY 06 - FY 09

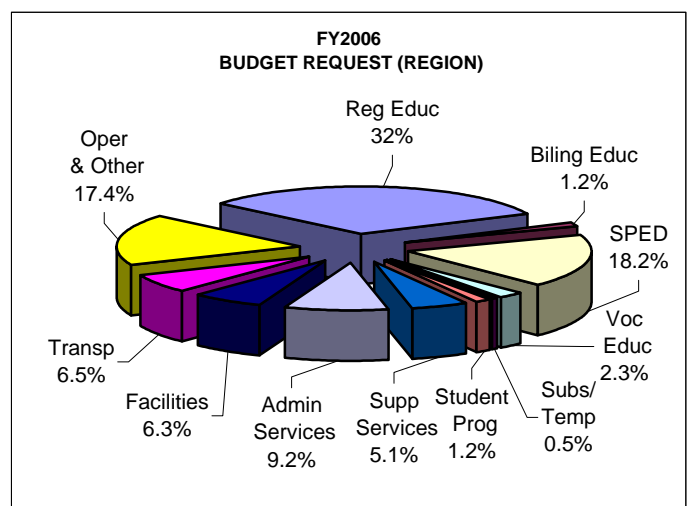
<u>FY 05</u> <u>Payments</u>	<u>FY 06</u> <u>Payments</u>	<u>FY 07</u> <u>Payments</u>	<u>FY 08</u> <u>Payments</u>	<u>FY 09</u> <u>Payments</u>	<u>Future</u> <u>Periods</u>
253,354	247,850	238,650	228,250	218,000	1,298,675
345,651	337,460	299,596	130,298	-	-
45,588	45,127	51,007	21,413	-	-
10,192	9,289	9,515	8,003	-	-
71,459	69,696	65,622	62,326	58,547	102,538
80,488	78,960	77,319	75,548	73,728	255,728
69,025	67,474	26,358			-
37,188	36,365	35,481			-
290,750	286,250	281,750	277,250	272,188	2,355,188
116,645	108,028				
4,315	90,438	88,338	86,238	79,138	362,863
1,324,655	1,376,937	1,173,636	889,326	701,601	4,374,992
57,095	123,863	55,050			-
	70,200	68,180	66,160	64,140	342,420
	15,203	15,203	96,710	94,047	508,371
57,095	209,266	138,433	162,870	158,187	850,791
61,179					-
494,374	230,656	382,217	340,425	301,108	687,389
555,553	230,656	382,217	340,425	301,108	687,389
20,000	20,000	20,000	20,000	20,000	
56,514	56,514	56,514	56,514	56,514	113,028
76,514	76,514	76,514	76,514	76,514	113,028
2,013,817	1,893,373	1,770,800	1,469,135	1,237,410	6,026,200
445,360	432,609	479,431	647,220	802,081	2,171,689
57,400	66,184	113,556	77,771	73,480	73,115
502,760	498,793	592,987	724,991	875,561	2,244,804
130,250	128,750	127,250	125,750	124,063	585,065
241,418	236,859	231,960	222,728	217,408	809,804
371,668	365,609	359,210	348,478	341,471	1,394,869
37,085	33,797	47,903	17,086	0	0
89,288	86,788	84,288	81,788	79,288	705,973
126,373	120,585	132,191	98,874	79,288	705,973
58,995					
1,059,796	984,986	1,084,388	1,172,343	1,296,320	4,345,646
3,073,613	2,878,359	2,855,188	2,641,478	2,533,730	10,371,846

AMHERST – PELHAM REGIONAL SCHOOLS

APPENDIX D

		FY 03 Actual	FY 04 Budget	FY 04 Actual	FY 05 Budget	FY 06 Budget	Change FY 05 - 06	Percent Change
Instruction	\$	12,749,259	13,606,453	12,862,029	13,831,350	14,061,719	230,369	1.7%
Instructional Support	\$	3,253,888	3,333,639	3,200,545	3,267,684	3,639,672	371,988	11.4%
Operation Support Services	\$	5,813,255	6,071,045	5,959,959	6,191,058	7,408,045	1,216,987	19.7%
Other Services	\$	4,336	(790,550)	19,448	523,175	256,311	(266,864)	-51.0%
TOTAL APPROPRIATION	\$	21,820,738	22,220,587	22,041,981	23,813,267	25,365,747	1,552,480	6.5%
TOWN OF AMHERST ASSESSMENT		8,005,669	8,707,273	8,707,273	9,754,341	10,508,489	754,148	7.7%

Amherst-Pelham Regional School District Student Enrollment Summary				
Grade	FY 05 Proposed	FY 05 Actual	FY 06 Proposed	Increase/ (Decrease)
7	285	288	285	(3.00)
8	327	318	287	(31.00)
9	347	334	326	(8.00)
10	367	358	319	(39.00)
11	324	310	359	49.00
12	332	341	295	(46.00)
In-House:	1982	1949	1871	(78.00)
Tuited-Out & (Voc, SPED, Choice, Charter):	111	129	143	14.00
Totals:	2093	2078	2014	(64.00)



D230
APPENDIX D

AMHERST – PELHAM REGIONAL SCHOOLS

INSTRUCTION

		FY 03 Actual	FY 04 Budget	FY 04 Actual	FY 05 Budget	FY 06 Budget	Change FY 05 - 06	Percent Change
Regular Education								
English	\$	991,199	1,092,450	1,023,468	1,056,211	1,049,004	(7,207)	-0.7%
Mathematics	\$	1,039,386	1,120,958	1,044,731	1,070,001	1,094,966	24,965	2.3%
Science	\$	1,051,828	1,109,193	1,073,613	1,097,244	1,117,910	20,666	1.9%
Social Studies	\$	914,606	990,765	953,962	969,521	921,621	(47,900)	-4.9%
Health Education	\$	116,216	128,556	130,724	133,061	166,347	33,286	25.0%
Art	\$	349,342	336,561	322,540	325,985	349,541	23,556	7.2%
World Language	\$	853,210	926,363	845,047	869,210	914,277	45,067	5.2%
Music	\$	254,490	268,557	226,334	209,712	220,651	10,939	5.2%
Physical Education	\$	364,426	391,266	381,039	377,714	388,540	10,826	2.9%
Reading	\$	194,074	213,573	227,409	229,851	236,364	6,513	2.8%
Business Education	\$	99,364	105,492	87,557	86,725	68,163	(18,562)	-21.4%
Family & Consumer Educ.	\$	211,623	228,667	224,954	228,166	241,112	12,946	5.7%
Technology Education	\$	212,062	227,523	237,336	246,009	268,382	22,373	9.1%
Computer Instruction	\$	206,872	203,505	182,376	182,112	210,678	28,566	15.7%
Performing Arts	\$	91,752	106,307	91,855	94,931	107,517	12,586	13.3%
Summer/Other Programs	\$	475,424	500,000	376,460	515,900	600,305	84,405	16.4%
Classroom/Prog Support	\$	171,227	181,167	159,571	143,889	158,000	14,111	9.8%
Program Development	\$	3,373	2,500	4,140	2,500	2,600	100	4.0%
Total Regulation Education	\$	7,600,476	8,133,403	7,593,115	7,838,742	8,115,978	277,236	3.5%
Total Bilingual Education	\$	256,291	293,862	244,810	273,134	313,187	40,053	14.7%
Special Education								
Sped Admin	\$	252,447	231,851	245,255	241,280	251,692	10,412	4.3%
Sped Instruction	\$	774,294	830,360	942,357	931,537	1,232,841	301,304	32.3%
Psych Services	\$	86,261	93,496	101,368	113,468	142,138	28,670	25.3%
Speech & Hearing	\$	47,732	51,057	50,415	53,229	69,022	15,793	29.7%
Contracted Services	\$	2,311,451	2,480,200	2,182,968	2,930,407	2,297,523	(632,884)	-21.6%
Alternative Programs	\$	580,166	626,202	565,147	588,326	626,361	38,035	6.5%
Total Special Education	\$	4,052,351	4,313,166	4,087,510	4,858,247	4,619,577	(238,670)	-4.9%
Total Subs/Temp Staffing	\$	152,665	119,296	139,804	119,296	138,001	18,705	15.7%
Total Vocational Education	\$	306,562	345,000	438,729	451,000	572,880	121,880	27.0%
Student Programs								
Athletics	\$	319,189	346,876	292,982	234,015	242,686	8,671	3.7%
Student Activities	\$	61,726	54,850	65,079	56,916	59,410	2,494	4.4%
Driver Education								
Total Student Programs	\$	380,915	401,726	358,061	290,931	302,096	11,165	3.8%
Total Instruction	\$	12,749,259	13,606,453	12,862,029	13,831,350	14,061,719	230,369	1.7%

This section of the budget covers regular and special education at the Regional Middle School and High Schools. It includes costs of instructional staff, basic instructional supplies, special education out-of-district placements, program and curriculum review and improvement, substitute teacher accounts, vocational school tuitions and various student programs.

D231
APPENDIX D

AMHERST – PELHAM REGIONAL SCHOOLS

INSTRUCTIONAL SUPPORT

		FY 03 Actual	FY 04 Budget	FY 04 Actual	FY 05 Budget	FY 06 Budget	Change FY 05 - 06	Percent Change
Support Services								
Libraries	\$	323,743	339,121	274,920	263,693	275,955	12,262	4.7%
Production Support Center	\$	52,726	57,980	56,285	56,874	63,968	7,094	12.5%
Media Support Center	\$	29,421	31,392	25,539	29,532	31,788	2,256	7.6%
Pupil Personnel (Pps)	\$	12,323	10,129	11,864	10,050	10,911	861	8.6%
Guidance	\$	669,549	698,142	639,353	661,966	752,878	90,912	13.7%
Health Services	\$	100,956	104,515	101,917	106,487	116,657	10,170	9.6%
Staff Development	\$	77,647	97,677	49,657	50,027	50,502	475	0.9%
Total Support Services	\$	1,266,366	1,338,956	1,159,535	1,178,629	1,302,659	124,030	10.5%
Administrative Services								
School Committee	\$	84,053	62,046	64,602	55,198	58,666	3,468	6.3%
Superintendent	\$	310,631	283,305	275,950	246,473	251,615	5,142	2.1%
Human Resources & Diversity	\$	73,024	86,332	117,114	82,832	119,299	36,467	44.0%
Business Office	\$	191,883	181,173	191,558	186,832	209,695	22,863	12.2%
Information Systems	\$	317,249	332,130	335,037	386,655	441,375	54,720	14.2%
Senior High Administration	\$	624,125	650,604	649,767	729,120	781,159	52,039	7.1%
Middle Sch Administration	\$	374,142	386,763	396,782	391,855	465,169	73,314	18.7%
Other Services	\$	12,414	12,330	10,200	10,090	10,035	(55)	-0.5%
Total Administrative Services	\$	1,987,522	1,994,683	2,041,010	2,089,055	2,337,013	247,958	11.9%
Total Instructional Support	\$	3,253,888	3,333,639	3,200,545	3,267,684	3,639,672	371,988	11.4%

The Administrative Services budget provides funds for the Regional Schools' share of Amherst, Pelham and Regional administrative functions and the cost of administration of the Middle and High School building.

D232
APPENDIX D

**AMHERST – PELHAM
REGIONAL SCHOOLS**

OPERATION SUPPORT SERVICES

	FY 03 Actual	FY 04 Budget	FY 04 Actual	FY 05 Budget	FY 06 Budget	Change FY 05 - 06	Percent Change
Facility Management							
Facility Administration	\$ 75,483	79,158	81,141	76,612	85,941	9,329	12.2%
Custodial Services	\$ 569,994	627,787	585,554	598,049	628,086	30,037	5.0%
Maintenance Services	\$ 254,427	226,869	242,943	217,649	225,533	7,884	3.6%
Utilities	\$ 512,755	553,550	525,412	538,017	657,480	119,463	22.2%
Total Facility Management	\$ 1,412,660	1,487,364	1,435,050	1,430,327	1,597,040	166,713	11.7%
Total Transportation Services	\$ 1,386,607	1,444,143	1,401,265	1,447,079	1,658,178	211,099	14.6%
Other Support Services							
Food Services	\$ 25,000	25,000	0	0	0	0	0.0%
Risk & Benefit Administration	\$ 2,988,988	3,114,538	3,123,644	3,313,652	4,152,827	839,175	25.3%
Total Other Support Services	\$ 3,013,988	3,139,538	3,123,644	3,313,652	4,152,827	839,175	25.3%
Total Operational Support	\$ 5,813,255	6,071,045	5,959,959	6,191,058	7,408,045	1,216,987	19.7%

Operational Support includes maintenance and custodial services for the Middle and High Schools, utilities, some transportation, insurance and food service.

D233
APPENDIX D

AMHERST – PELHAM REGIONAL SCHOOLS

OTHER SERVICES

	FY 03 Actual	FY 04 Budget	FY 04 Actual	FY 05 Budget	FY 06 Budget	Change FY 05 - 06	Percent Change
Other Programs							
Short Term Debt	0	0	0	0	0	0	0.0%
Control Accounts	\$ 4,336	(790,550)	19,448	523,175	256,311	(266,864)	-51.0%
Total Other & Control	\$ 4,336	(790,550)	19,448	523,175	256,311	(266,864)	-51.0%
Total Other Services	\$ 4,336	(790,550)	19,448	523,175	256,311	(266,864)	-51.0%
Total Budget Request	21,820,738	22,220,587	22,041,981	23,813,267	25,365,747	1,552,480	6.5%

Control Accounts shows the dollar amount of staff reductions throughout the budget as well as \$50,000 in projected savings from staff turnover.